



STATE OF TENNESSEE•TREASURY DEPARTMENT
UNCLAIMED PROPERTY DIVISION
P.O. Box 198649•Nashville, Tennessee 37219-8649•(615) 253-5362
www.treasury.state.tn.us/unclaim
Email: ucp.holders@state.tn.us

SELF-EXAMINATION QUESTIONNAIRE

Please use this tool to review your operations.
Please retain a copy for your records and mail the original to the address above.

Company _____	Incorporation Date _____
Phone Number _____	Email Address _____
State of Incorporation _____	Headquarter State _____
Representative _____	Date _____
Audit Contact _____	Title _____
Affiliated Company _____	Affiliated Company _____
FEIN _____	FEIN _____
Incorporation Date _____	Incorporation Date _____
Included in Report <input type="checkbox"/> Yes <input type="checkbox"/> No	Included in Report <input type="checkbox"/> Yes <input type="checkbox"/> No

Please attach affiliate list.

RECORD RETENTION PERIODS

	Number of Years	Retention Format
1. General Ledgers	_____	_____
2. Journals	_____	_____
3. General Journal Entries	_____	_____
4. Bank Reconciliations	_____	_____

POLICIES OR PROCEDURES RELATING TO UNCLAIMED PROPERTY

1. Does the company have any written policies or procedures which relate to unclaimed property? ☐ Yes ☐ No
2. Is the company relying on an opinion from legal counsel for reporting unclaimed property? ☐ Yes ☐ No
3. Where is the unclaimed property function assigned in your enterprise?

UNPRESENTED ACCOUNTS PAYABLE, EXPENSE, OR VENDOR CHECKS

1. What happens when a check is returned by the post office as undeliverable?

2. When is an unpresented check considered to be stale dated?

3. Is an effort made to contact owners of stale date, unpresented checks and issue replacements? ☐ Yes ☐ No

4. How are stale dated checks, which remain unpresented, cleared?

5. If they are written off, to what account(s)?

6. Where checks are replaced or written off, what records are maintained to track the check disposition in a future period?

7. What procedures does the company use to identify and track unpresented checks that are approaching the five-year statutory abandonment period?

8. What causes a check to be removed from the list of checks eligible to be reported as abandoned?

9. Which company officials have the authority to remove checks from the abandoned property list?

10. Are official checks reported as unclaimed property? ☐ Yes ☐ No

PAYROLL AND COMMISSION CHECKS

1. When is an unpresented payroll or commission check considered to be stale dated?

2. Is an effort made to contact owners of stale date, unpresented checks and issue replacements?

☐ Yes ☐ No

3. How are stale dated checks, which remain unpresented, cleared?

4. If they are written off, to what account(s)?

5. Where payroll or commission checks are replaced or written off, what records are maintained to track the check disposition in a future period?

6. What procedures does the company use to identify and track unpresented payroll or commission checks which are approaching the one-year statutory abandonment period?

7. What causes these checks to be removed from the list of checks eligible to be reported as abandoned?

8. Which company officials have the authority to remove payroll or commission checks from the abandoned property list?
- _____
- _____
- _____
9. Approximately what percentage of payroll is on a direct deposit? Total _____
- Quantity in Tennessee _____
10. Approximately how many employees does the company have? Total _____
- Quantity in Tennessee _____
11. How many locations do you have in Tennessee? _____ (Please attach a list of operating locations.)

EQUITY

1. If this is a stock company, is the stock publicly traded? ☐ Yes ☐ No
2. Who is the registrar and dividend-paying agent? _____
3. How are unpresented dividend checks identified?
- _____
- _____
4. Are any shares undelivered because the owner is unlocated? ☐ Yes ☐ No
5. How are shares and unpaid dividends, etc. reported to Tennessee?
- _____
- _____
- _____

ACCOUNTS RECEIVABLE CREDIT BALANCES AND CREDIT MEMOS

1. Where merchandise is returned and/or adjustment is made, is a credit memo issued?
☐ Yes ☐ No
2. If yes, will the credit memo appear in accounts receivable? ☐ Yes ☐ No
3. Where a credit balance exists in accounts receivable and the customer does no further business, what becomes of the credit balance?
- _____
- _____
- _____

4. What procedures does the company use to identify credit memos or accounts receivable credit balances that have been outstanding for five years?

GIFT CERTIFICATES/ GIFT CARDS

1. Does the company issue gift certificates, traveler's checks, money orders, etc.? ☐ Yes ☐ No
2. Are any of these certificates issued for promotional purposes rather than sold? ☐ Yes ☐ No
3. How does the company distinguish between gift certificates sold and promotional certificates?

4. What records are kept for un-presented gift certificates?

5. Are gift cards issued? ☐ Yes ☐ No
6. Can gift card balances be renewed or increased? ☐ Yes ☐ No
7. Is a service charge applied to inactive gift cards? ☐ Yes ☐ No
8. Is a fee charged for inactivity? ☐ Yes ☐ No

SERVICE CHARGES

1. Are service charges or abandonment fees assessed on any class of unclaimed property?
☐ Yes ☐ No
2. If yes, under what agreement(s)?

OBLIGATION TO REPORT DIRECTLY

1. Are you aware of your obligation to report directly to the State of Tennessee? ☐ Yes ☐ No
2. Are you aware that you may be charged third party costs paid by Tennessee? ☐ Yes ☐ No